

The Hewitt Company

*Financial Advisory
1400 South Orlando Avenue
Suite 105
Winter Park, Florida 32789*

*Albert Hewitt
Senior Managing Director*

April 26, 1999

Mr. Gary Rodrigues
UPW Mutual Aid Fund
Honolulu, HI
Fax: 808/848-1987

Dear Gary,

For clarification purposes, the third Secured Promissory Note dated April 26, 1999 from Best Rescue Systems, Inc. for the amount of \$150,000 is covered under the original Security Agreement between Best Rescue Systems, Inc. and the United Public Workers Mutual Aid Fund dated November 24, 1998.

Upon the execution of this third Secured Promissory Note, the United Public Workers Mutual Aid Fund investment in Best Rescue Systems, Inc. will total \$600,000. Interest will be paid monthly on all three notes until fully redeemed.

Please let me know if you need further information.

Regards,

Albert Hewitt

Attested:

Robert Kirkland

Robert Kirkland, President, Best Rescue Systems, Inc.

EXHIBIT 7